# File Naming Convention
# Local Estimated and Local Uncollectible EESMC Files

EESMC Subject Category = **Local Estimated**

File name: **"LOCEST_51XXX_YYYY_999.TXT"** where:

**LOCEST** = Local Estimated
**51XXX** = the Locality's FIPS code
**YYYY** = the four-digit year of the associated **deposit date**
**999** = a numbering system beginning with 001 for the locality's first file of the calendar year and continuing with 002, 003, etc.
**TXT** = file extension for a text file

EESMC Subject Category = **Local Uncollectible**

File name: **"LOCUNCOL_51XXX_YYYY.TXT"** where:

**LOCUNCOL** = Local Uncollectible
**51XXX** = your Locality's FIPS code
**YYYY** = the four-digit **tax year** associated with the Uncollectible bills
**TXT** = file extension for a text file

**NOTE:** Underscores separating sections of the name are required. Do not use spaces or dashes in the file name.

**SAMPLE FIPS Codes:**
　　　Accommack = 51001
　　　Augusta = 51015
　　　Charlotte = 51037
　　　Chesterfield = 51041
　　　Chesapeake = 51550
　　　Poquoson = 51735

Virginia Department of Taxation

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